

EXHIBIT J

Examining Officer's Activity Record		Examining Officer Becker, Kristopher	Date assigned/Opened (mmddyyyy)
Taxpayer name and address (Use the preprinted label if possible) Adams, Edward S & Denise G Linares Redacted Business name and address Residence telephone number () Business telephone number () Fax telephone number ()		Taxpayer's Representative name and address Thomas Brever 2812 Anthony Lane South Suite 200 St. Anthony, MN 55418 Representative has ("x proper box) <input type="checkbox"/> Power of Attorney <input type="checkbox"/> Taxpayer Authorization Representative's telephone number (612) 787-7893 Fax telephone number ()	

Contacts and Activities

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
2/19/2015	O	4	2 (08)	Discussed case with GM.
2/20/2015	O	4	2 (09) 2 (10)	Reviewed information in case file to determine what steps needed to be taken. Finished reviewing case and researched IRM for details on DVD program. Limited information available via IRM. Plan to contact Kyle K. on Monday/Tuesday to discuss the goals and expectations of the case.
2/24/2015	O	4/3/2	2 (08) 2 (09) 2 (10)	Worked on case, as follows: <ul style="list-style-type: none"> • Contacted POA to discuss the case and schedule appointment. Appointment scheduled for 3/25. • Prepared L. 3253, F. 4564 and case agreement to TPH, TPW and POA with a return date of 3/25 at the appointment. Did not mail until discussion with GM regarding the 906 requirements. ENDED UP NOT MAILING THIS LETTER AS NO APPOINTMENT WAS SCHEDULED AS THE TAXPAYER STATED THEY WOULD SIGN THE NECESSARY FORMS. • Updated case file with actions of the day. • Contacted Kyle K. Discussed the case at length. Kyle provided that the goal of the case is to get a case agreement so we can post the assessments. He believes this is F. 870 or another form. RA will research and include in package with F. 3253 and F. 4564.
3/17/2015	O	4/3	2 (08) 2 (09) 2 (10)	Worked on case, as follows: <ul style="list-style-type: none"> • Researched 906 writeup requirements. • Received 906 template from GM Brennan. Used template to determine what would be includible in the 906 in this case. • Researched 906 and the DVD program. Nothing located that would not allow the 906 to be used as part of the DVD program to get an agreed case. • Began writeup of 906.

T = Type of Contact 1. Field Visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)
 LUC – Location of Activity T = Taxpayer Residence/ Business R = Representative Office O = Other (explain in remarks)

Workpaper#: 100-1.1

Taxpayer:

TIN:

Date (mddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
3/20/2015	O	4/3/2	2 (08) 2 (09) 1 (10)	<p>Worked on case, as follows:</p> <ul style="list-style-type: none"> Finished 906 write up. Reviewed extensively. Discussed with GM Malm who stated to mail the finished product without his review. Discussed with POA. Moved date to return 906 from POA to 4/7 from 3/25. Mailed 906 to TPH, TPW and POA.
4/13/2015	O	4	1 (08) 1 (09) 1 (10)	<ul style="list-style-type: none"> Received 906 from taxpayer. Received on 4/6 in office, RA picked up 4/13. Reviewed signatures, they are valid and acceptable. Made an attempt to determine what the closing steps would be. Reviewed IRM. Nothing located that would be specific to closing this type of case. Discussed with K. Kampschorer regarding closing documents. He was unclear as to the requirements but believed a 3198 would be required to properly close the case. Discussed with GM. Counsel review of the 906 is required before we complete the case. Sent to GM who forwarded to counsel.
4/22/2015	O	4	-	Received email back from counsel that 906 is substantially correct and acceptable as prepared and signed.
4/23/2015	O	4	1 (08) 1 (09) 1 (10)	<p>Discussed closing case with GM.</p> <p>Closed case to GM.</p>
6/10/15			2	<p>Rec'd. Case. Started to review the proper steps needed to close case. Came to the conclusion that the case will be closed similar to the OVDI program. Went to IDRS and printed out the necessary documents. Started to review documents, realized amended return wasn't posted. Looked for RAR to show adjustments, also not posted. Verified F5344's, they didn't show any liabilities. Decided that the case needs to go back to the group for the examiner to create a proper RAR along with the F5344's. This in turn will allow us to assess the liability. The payments were properly posted. Went and prepared the F3990. Made the copies. Gave the case file to mgr. to review and issue back to the group. Technical Services Chris John 651-312-7840.</p>
		<i>Back to Agent</i>		
7/13/2015	O	4	2 (08) 2 (09) 2 (10)	<p>Received filed from EC office. Reviewed the returns, the questions by Tech Services, discussed with GM. Reviewed DVD procedures, worked with GM and Secretary to get it reassigned in RGS.</p> <p>Received case in EC office on 7/6.</p>
7/23/2015	O	4	3 (08) 3 (09) 2 (10)	<p>Worked on case, as follows:</p> <ul style="list-style-type: none"> Determined best course of action is to prepare updated reports, 5344's and close to GM. Began loading information based on the returns that RA currently has. Conducted IDRS research and determined that there are previously

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